

**Senate File 2007 - Introduced**

SENATE FILE 2007  
BY WARNSTADT

**A BILL FOR**

1 An Act modifying the timeline of the property assessment  
2 protest process and including applicability provisions.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 441.17, subsection 7, Code 2009, is  
2 amended to read as follows:

3 7. Submit on or before May ± 15 of each year completed  
4 assessment rolls to the board of review.

5 Sec. 2. Section 441.26, Code 2009, is amended to read as  
6 follows:

7 **441.26 Assessment rolls and books.**

8 1. The director of revenue shall each year prescribe  
9 the form of assessment roll to be used by all assessors in  
10 assessing property, in this state, also the form of pages of  
11 the assessor's assessment book. The assessment rolls shall  
12 be in a form that will permit entering, separately, the names  
13 of all persons assessed, and shall also contain a notice in  
14 substantially the following form:

15 If you are not satisfied that the foregoing assessment is  
16 correct, you may file a protest against such assessment with  
17 the board of review on or after April 16, to and including  
18 May 5 20, of the year of the assessment, such protest to be  
19 confined to the grounds specified in section 441.37.

20 Dated: \_\_\_\_\_ day of \_\_\_\_\_ (month), \_\_\_\_\_ (year)

21

\_\_\_\_\_  
County/City Assessor.

22  
23 2. The notice in 1981 and each odd-numbered year thereafter  
24 shall contain a statement that the assessments are subject  
25 to equalization pursuant to an order issued by the director  
26 of revenue, that the county auditor shall give notice on or  
27 before October 15 by publication in an official newspaper of  
28 general circulation to any class of property affected by the  
29 equalization order, and that the board of review shall be in  
30 session from October 15 to November 15 to hear protests of  
31 affected property owners or taxpayers whose valuations have  
32 been adjusted by the equalization order.

33 3. The assessment rolls shall be used in listing the  
34 property and showing the values affixed to the property of  
35 all persons assessed. The rolls shall be made in duplicate.

1 The duplicate roll shall be signed by the assessor, detached  
2 from the original and delivered to the person assessed if  
3 there has been an increase or decrease in the valuation of  
4 the property. If there has been no change in the valuation,  
5 the information on the roll may be printed on computer stock  
6 paper and preserved as required by this chapter. If the person  
7 assessed requests in writing a copy of the roll, the copy  
8 shall be provided to the person. The pages of the assessor's  
9 assessment book shall contain columns ruled and headed for  
10 the information required by this chapter and that which the  
11 director of revenue deems essential in the equalization work of  
12 the director. The assessor shall return all assessment rolls  
13 and schedules to the county auditor, along with the completed  
14 assessment book, as provided in this chapter, and the county  
15 auditor shall carefully keep and preserve the rolls, schedules,  
16 and book for a period of five years from the time of its filing  
17 in the county auditor's office.

18 4. Beginning with valuations for January 1, 1977, and each  
19 succeeding year, for each parcel of property entered in the  
20 assessment book, the assessor shall list the classification of  
21 the property.

22 Sec. 3. Section 441.33, unnumbered paragraph 1, Code 2009,  
23 is amended to read as follows:

24 The board of review shall be in session from May ~~±~~ 15 through  
25 the period of time necessary to act on all protests filed under  
26 section 441.37 but not later than ~~May 31~~ June 15 each year and  
27 for an additional period as required under section 441.37 and  
28 shall hold as many meetings as are necessary to discharge its  
29 duties. On or before ~~May 31~~ June 15 in those years in which a  
30 session has not been extended as required under section 441.37,  
31 the board shall return all books, records, and papers to the  
32 assessor except undisposed of protests and records pertaining  
33 to those protests. If it has not completed its work by ~~May~~  
34 ~~31~~ June 15, in those years in which the session has not been  
35 extended under section 441.37, the director of revenue may

1 authorize the board of review to continue in session for a  
2 period necessary to complete its work, but the director of  
3 revenue shall not approve a continuance extending beyond ~~July~~  
4 ~~15~~ August 1. On or before ~~May 31~~ June 15 or on the final  
5 day of any extended session required under section 441.37 or  
6 authorized by the director of revenue, the board of review  
7 shall adjourn until ~~May 1~~ 15 of the following year. It shall  
8 adopt its own rules of procedure, elect its own chairperson  
9 from its membership, and keep minutes of its meetings. The  
10 board shall appoint a clerk who may be a member of the board or  
11 any other qualified person, except the assessor or any member  
12 of the assessor's staff. It may be reconvened by the director  
13 of revenue. All undisposed protests in its hands on ~~July~~  
14 ~~15~~ August 1 shall be automatically overruled and returned to  
15 the assessor together with its other records.

16 Sec. 4. Section 441.37, subsection 1, unnumbered paragraph  
17 1, Code 2009, is amended to read as follows:

18 Any property owner or aggrieved taxpayer who is dissatisfied  
19 with the owner's or taxpayer's assessment may file a protest  
20 against such assessment with the board of review on or after  
21 April 16, to and including ~~May 5~~ 20, of the year of the  
22 assessment. In any county which has been declared to be a  
23 disaster area by proper federal authorities after March 1 and  
24 prior to ~~May 20~~ June 5 of said year of assessment, the board  
25 of review shall be authorized to remain in session until June  
26 ~~15~~ 30 and the time for filing a protest shall be extended to  
27 and include the period from ~~May 25~~ June 10 to June 5 20 of such  
28 year. ~~Said~~ The protest shall be in writing and signed by the  
29 one protesting or by the protester's duly authorized agent.  
30 The taxpayer may have an oral hearing ~~thereon~~ on the protest if  
31 request ~~therefor in writing~~ for an oral hearing is made in  
32 writing at the time of filing the protest. ~~Said~~ The protest  
33 must be confined to one or more of the following grounds:

34 Sec. 5. Section 441.38, subsection 1, Code 2009, is amended  
35 to read as follows:

1 1. Appeals may be taken from the action of the local  
2 board of review with reference to protests of assessment, to  
3 the district court of the county in which the board holds  
4 its sessions within twenty days after its adjournment or ~~May~~  
5 ~~31~~ June 15, whichever date is later. Appeals may be taken  
6 from the action of the property assessment appeal board to the  
7 district court of the county where the property which is the  
8 subject of the appeal is located within twenty days after the  
9 letter of disposition of the appeal by the property assessment  
10 appeal board is postmarked to the appellant. No new grounds  
11 in addition to those set out in the protest to the local board  
12 of review as provided in section 441.37, or in addition to  
13 those set out in the appeal to the property assessment appeal  
14 board, if applicable, can be pleaded. Additional evidence  
15 to sustain those grounds may be introduced in an appeal from  
16 the local board of review to the district court. However, no  
17 new evidence to sustain those grounds may be introduced in  
18 an appeal from the property assessment appeal board to the  
19 district court. The assessor shall have the same right to  
20 appeal and in the same manner as an individual taxpayer, public  
21 body, or other public officer as provided in section 441.42.  
22 Appeals shall be taken by filing a written notice of appeal  
23 with the clerk of district court. Filing of the written notice  
24 of appeal shall preserve all rights of appeal of the appellant.

25 Sec. 6. Section 441.45, Code 2009, is amended to read as  
26 follows:

27 **441.45 Abstract to state department of revenue.**

28 1. The county assessor of each county and each city assessor  
29 shall, on or before July ~~±~~ 15 of each year, make out and  
30 transmit to the department of revenue an abstract of the real  
31 property in the assessor's county or city, as the case may be,  
32 and file a copy of the abstract with the county auditor, in  
33 which the assessor shall set forth:

34 1.a. The number of acres of land and the aggregate taxable  
35 values of the land, exclusive of city lots, returned by the

1 assessors, as corrected by the board of review.

2 ~~2-b.~~ The aggregate taxable values of real estate by class  
3 in each township and city in the county, returned as corrected  
4 by the board of review.

5 ~~3-c.~~ Other facts required by the director of revenue.

6 2. If a board of review continues in session beyond June  
7 ± 15, under sections 441.33 and 441.37, the abstract of  
8 the real property shall be made out and transmitted to the  
9 department of revenue within fifteen days after the date of  
10 final adjournment by the board.

11 Sec. 7. APPLICABILITY. This Act applies to assessment years  
12 beginning on or after January 1, 2011.

13 EXPLANATION

14 This bill provides property owners or taxpayers wishing to  
15 appeal an assessment to the local board of review an additional  
16 15 days in which to appeal the assessment. All corresponding  
17 dates relating to the appeal process are moved back 15 days.

18 The bill applies to assessment years beginning on or after  
19 January 1, 2011.